



POWER OF ATTORNEY

Attorney Docket No. T8534.CIP

#3

American Technology Corporation, a corporation, organized and existing under the laws of the State of Delaware, having a business address of 13114 Evening Creek Drive South, San Diego, California 92128, owner of all right, title and interest in the invention entitled BANDPASS WOOFER ENCLOSURE WITH MULTIPLE ACOUSTIC FILTERS for which an application for United States Letters patent was filed on September 14, 2001, and given U.S. Patent Application Serial No. 09/954,636, and empowered to prosecute the U.S. and foreign applications on behalf of the inventors, hereby appoint as its attorneys and/or patent agents the law firm of THORPE NORTH & WESTERN, LLP, having a business address of 8180 South 700 East, Suite 200, Sandy, Utah 84070, and VAUGHN W. NORTH, Registration No. 27,930; M. WAYNE WESTERN, Registration No. 22,788; CLIFTON W. THOMPSON, Registration No. 36,947; GARRON M. HOBSON, Registration No. 41,073; PETER M. DE JONGE, Registration No. 47,521; WEILI CHENG, Registration No. 44,609; DAVID R. MCKINNEY, Registration No. 42,868; STEVE M. PERRY, Registration No. 45,357; GARY P. OAKESON, Registration No. 44,266; DAVID W. OSBORNE, Registration No. 44,989, and KEITH HARGROVE, Registration No. 34,836 all with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. All correspondence concerning this application should be directed to:

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Dated this 17th day of October 2001 at San Diego, California.

AMERICAN TECHNOLOGY CORPORATION

By


James J. Croft

Chief Technology Officer